## Hon. Mr. Ward.

## RATING ACT AMENDMENT.

## ANALYSIS.

Title.

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## A BILL INTITULED

An Acr to amend "The Rating Act, 1894."

Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as fol-5 lows:—

1. The Short Title of this Act is "The Rating Act Amendment Short Title. Act, 1895," and it shall be read with "The Rating Act, 1894" (hereinafter called "the principal Act").

2. Subject to the exceptions mentioned in paragraph (11) of the Native lands vested in Public Trustee to definition of "rateable property," in section two of the principal Act, be rateable property. it is hereby enacted as follows:—

(1.) All Native lands vested in the Public Trustee under "The West Coast Settlement Reserves Act, 1892," or otherwise howsoever, in trust for Natives, shall be deemed to be rateable property, and the Public Trustee shall be deemed to be the owner thereof within the meaning of the principal Act;

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(2.) So much of the aforesaid lands as is occupied by other than Natives shall be liable to be rated for all rates and for the full amount thereof;

(3.) So much of the aforesaid lands as (not being situate within any borough) is either occupied by Natives or unoccupied shall be liable to be rated to one-half only of the amount of rate that may be levied from time to time, and shall not be liable to any special rate;

(4.) The Public Trustee as owner shall only be liable in his representative capacity, and to the extent of funds from time to time available, so long as the rates are recoverable by law.

30 3. Paragraph (1) of the definition of "rateable value" in the Definition of "rateable value" aforesaid section two is hereby amended by inserting, after the words amended.

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"five per centum" in the last line of the paragraph, the words "of the value."

Amendments of principal Act.

- 4. The principal Act is hereby amended as follows:—
  (1.) As to section two, by extending the definition of "Occupier,"
  - whether of Native land or other than Native land, so as to include the person, firm, or company, being the lessee or licensee of any right, privilege, or license to fell, cut, saw, or carry away any timber growing or standing on such land;

(2.) As to section five, by inserting next before the word 10 "county," in the first and third lines of that section, the words "borough or";

(3.) As to subsection two of section five, by inserting the words "Borough Council," next before the words "County Council," in the third line; and the word "borough," 15 next before the word "county," in the eighth line of that subsection;

(4.) As to section twenty-one, by repealing the word "ten," and inserting in lieu thereof the word "seven";

(5.) As to subsection one of section thirty-five, by inserting after 20 the words "a change in the name of the owner" the words "or occupier," and after the words "section fifty-two hereof," the words "or by reason of the property being let to a fresh occupier";

(6.) As to section fifty-two, by inserting after the words "every 25 owner" the words "or occupier."

5. (1.) The cost and expenses incident to—
(a.) The making of all valuation-lists; and

(b.) The holding of the Assessment Court (including rent of hall, cost of advertisements, and travelling-expenses of the 30 Judge and the Clerk of the Court),—

shall be fixed by the Court, and shall be charged upon and defrayed by the local authority of the district out of the district fund.

(2.) The last sentence of section twenty-nine of the principal Act is hereby repealed.

6. (1.) In every case where—

(a.) Any dwelling-house or other building remains actually vacant and unoccupied for a period of not less than six months in any rating year, whether continuously or not, and

(b.) The person rated in respect thereof gives to the local authority, within fourteen days after the expiration of such period, notice in writing of the dates on which such house or building became vacant and unoccupied, and on which it again became occupied,—

then such person shall be liable to pay only half the amount which would otherwise be payable for the year's rates in respect of such dwelling-house or other building, and shall be entitled to a refund of whatever sum he may have paid in excess of such half.

(2.) Section fifty-three of the principal Act is hereby repealed.

Half-rates chargeable for buildings unoccupied for six months.

Local authority to defray costs of

valuation-lists and

Assessment Courts.

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7. Section twenty-three of "The Napier Harbour Board Loan Repeal of Acts Act, 1892," and also all other Acts or portions of Acts, whether local or general, which are in any way inconsistent with any of the provisions of the principal Act, are hereby repealed in so far as such 5 inconsistency exists:

Provided that, notwithstanding such repeal, all rates or arrears Proviso. of rates made prior to the commencement of the principal Act, or made after such commencement, for any period ending not later than the thirty-first day of March, one thousand eight hundred and ninety-10 five, may be duly collected, sued for, and recovered, at any time thereafter, as if this Act had not been passed.

8. This Act shall be deemed to have commenced simultaneously Commencement of with the commencement of the principal Act.

By Authority: SAMUEL COSTALL, Government Printer, Wellington.—1895.